

BEFORE THE DEPARTMENT OF REVENUE
OF THE STATE OF MONTANA

In the matter of the adoption of New)	NOTICE OF PUBLIC HEARING ON
Rules I through III and the amendment)	PROPOSED ADOPTION AND
of ARM 42.12.101, 42.12.106,)	AMENDMENT
42.12.111, 42.12.126, 42.12.137,)	
42.12.143, and 42.12.315 regarding)	
liquor licenses)	

TO: All Concerned Persons

1. On January 27, 2014, at 1:30 p.m., the Department of Revenue will hold a public hearing in the Third Floor Reception Area Conference Room of the Sam W. Mitchell Building, located at 125 North Roberts, Helena, Montana, to consider the proposed adoption and amendment of the above-stated rules. The conference room is most readily accessed by entering through the east doors of the building.

2. The Department of Revenue will make reasonable accommodations for persons with disabilities who wish to participate in this public hearing or need an alternative accessible format of this notice. If you require an accommodation, please advise the department of the nature of the accommodation needed, no later than 5 p.m. on January 16, 2014. Please contact Laurie Logan, Department of Revenue, Director's Office, PO Box 7701, Helena, Montana 59604-7701; telephone 406.444.7905; fax 406.444.3696; or e-mail lalogan@mt.gov.

3. The proposed new rules do not replace or modify any section currently found in the Administrative Rules of Montana. The proposed new rules provide as follows:

NEW RULE I ELECTRONIC SUBMISSION OF DOCUMENTS AND ELECTRONIC SIGNATURES (1) The department may accept electronic submission of certain documents through the licensing portal.

(2) An electronically submitted document is only complete if:

(a) all requested information is provided; and

(b) the submitter is the applicant, licensee, or an authorized representative of the applicant or licensee.

(3) By electronically submitting a document, the submitter declares, under the penalty of false swearing, that:

(a) the information submitted is true, correct, and complete; and

(b) the submitter is the applicant, licensee, or an authorized representative of the applicant or licensee.

(4) An electronically submitted document is subject to the same deadlines as a document submitted in paper form.

AUTH: 16-1-303, MCA

IMP: 16-4-402, MCA

REASONABLE NECESSITY: The department is proposing to adopt New Rule I to accept electronic signatures on certain documents submitted for liquor licensing. The Liquor Control Division is developing an online program that will enable individuals to apply for an alcoholic beverages license and manage those licenses electronically through the department's Taxpayer Access Point program. The online program will be an added convenience for licensees and the proposed rule will provide the requirements for using the system.

NEW RULE II SACRAMENTAL WINE MONTHLY REPORTS AND TAX RETURNS (1) All licensees that sell sacramental wine to persons or entities in Montana must file the forms provided in (2) through (4) of this rule and pay any tax due on or before the 15th day of each month following the sale of sacramental wine.

(2) The following licensees shall file the Wine Distributors and Wineries Monthly Tax Return (Form WIT):

(a) sacramental wine licensees located outside Montana for sacramental wine sold to officials of churches or other established religious organizations;

(b) licensed foreign wineries for sacramental wine containing not more than 16 percent alcohol by volume sold to licensed retailers and for sacramental wine containing not more than 24 percent alcohol by volume sold to sacramental wine licensees;

(c) licensed domestic wineries for sacramental wine containing not more than 16 percent alcohol by volume sold to licensed retailers and for sacramental wine containing not more than 24 percent alcohol by volume sold to sacramental wine licensees; and

(d) table wine distributors for sacramental wine containing not more than 16 percent alcohol by volume sold to licensed retailers and for sacramental wine containing not more than 24 percent alcohol by volume sold to sacramental wine licensees.

(3) Licensed foreign and domestic wineries that sell sacramental wine directly to licensed retailers or sacramental wine licensees shall file the Monthly Sales Report for Sales to Retailers, Consumers and Sacramental Wine Licensees Located Within Montana (Form WIT-3) to report the amount of sacramental wine sold to each retailer and each sacramental wine licensee. Form WIT-3 is to be filed in conjunction with Form WIT.

(4) Licensed foreign and domestic wineries that sell sacramental wine to a table wine distributor shall report the amount of sacramental wine sold to each table wine distributor on the Monthly Report of Wine Shipments into the State of Montana (Form WSM).

(5) Licensed retailers and in-state sacramental wine licensees that purchase sacramental wine from a licensed foreign or domestic winery shall report the amount of wine purchased from each winery on the Wine Retailer Monthly Report for Purchases from a Winery Located Outside of Montana (Form WIT-2).

AUTH: 16-1-303, MCA

IMP: 16-1-411, 16-4-313, MCA

REASONABLE NECESSITY: The department is proposing to adopt New Rule II based on the passage of Senate Bill 266, L. 2013. The purpose of the rule is to enhance the industry's understanding about who is responsible for paying the tax on shipments of sacramental wine and to reduce confusion by providing the names of the reporting forms required to be filed and when they need to be filed.

NEW RULE III SACRAMENTAL WINE SALES RESTRICTIONS BY ALCOHOL CONTENT (1) Sacramental wine may be sold in Montana only in conformity with the guidelines provided in (2) through (6) of this rule.

(2) Sacramental wine licensees may sell sacramental wine containing up to 24 percent alcohol by volume to officials of churches or other religious organizations.

(3) Registered foreign wineries may sell sacramental wine containing up to 24 percent alcohol by volume to licensed table wine distributors.

(4) Licensed foreign wineries may sell sacramental wine containing not more than 16 percent alcohol by volume to licensed retailers and sacramental wine containing not more than 24 percent alcohol by volume to table wine distributors and sacramental wine licensees.

(5) Licensed domestic wineries may sell sacramental wine containing not more than 16 percent alcohol by volume to licensed retailers and sacramental wine containing not more than 24 percent alcohol by volume to table wine distributors and sacramental wine licensees.

(6) Table wine distributors may sell sacramental wine containing not more than 16 percent alcohol by volume to licensed retailers and sacramental wine containing not more than 24 percent alcohol by volume to sacramental wine licensees.

AUTH: 16-1-303, MCA

IMP: 16-4-107, 16-4-108, 16-4-313, MCA

REASONABLE NECESSITY: The department is proposing to adopt New Rule III due to the passage of Senate Bill 266, L. 2013, and to help educate the alcoholic beverage industry regarding to whom they can sell sacramental wine, which is based on the alcohol content of the wine.

A licensee is only allowed to purchase those alcoholic beverages for which they are licensed. By listing the entity and alcohol content in rule relative to sacramental wine sales restrictions, it will help reduce confusion and better enable licensees and registrants to comply with the Montana Alcoholic Beverage Code.

4. The rules proposed to be amended provide as follows, stricken matter interlined, new matter underlined:

42.12.101 APPLICATION FOR LICENSE (1) through (3) remain the same.

(4) Upon receipt of an application for a license to sell, manufacture, or distribute alcoholic beverages, the department shall make a thorough investigation as to the qualifications of the applicant and the suitability of the premises proposed for licensing. If, upon such investigation, it appears that the applicant is qualified under the law, and the premises ~~is~~ are suitable for licensing under the laws of the state and the rules of the department, the department shall issue the license if all

other requirements of the law and these rules are fulfilled. Temporary authority may be granted to applicants for a retail alcoholic beverages license if the requirements of ARM 42.12.208 are met.

(5) Following approval of an application, the licensee remains bound by all requirements in statute and rule that apply to an applicant at the time of application. A licensee's failure to remain in compliance with a statute or rule shall constitute a violation of that statute or rule and may subject the licensee to penalties.

(5)(6) Except as provided in ~~(10), (11), and (12)~~ (11), (12), and (13), an ownership interest may not be transferred to a new owner until an application has been submitted to the department and the department approves the transfer.

(6) through (13) remain the same, but are renumbered (7) through (14).

AUTH: 16-1-303, MCA

IMP: 16-3-310, 16-4-105, 16-4-201, 16-4-204, 16-4-207, 16-4-210, 16-4-401, 16-4-402, 16-4-414, 16-4-502, MCA

REASONABLE NECESSITY: The department is proposing to amend ARM 42.12.101 to reflect both the department's current practice and its understanding of the intent of the Montana Alcoholic Beverage Code. Requirements with regard to licensee qualification and premises suitability must be continuing obligations after license approval in order to be of any practical effect. The department's current practice is to consider these obligations on an ongoing basis.

42.12.106 DEFINITIONS The following definitions apply to this ~~subchapter~~ chapter:

(1) "Affiliation" means relationships including, but not limited to, those wherein a party directly or indirectly owns or controls another party, parties are under common ownership or control, and one party is a subordinate or employee of another party.

(1) through (27) remain the same, but are renumbered (2) through (28).

(29) "Stand-alone beer and/or table wine business" means a business in which 95 percent of the business's annual gross income comes from the sale of beer, table wine, or both.

(28) through (30) remain the same, but are renumbered (30) through (32).

AUTH: 16-1-303, MCA

IMP: 16-1-106, 16-3-311, 16-4-105, 16-4-205, 16-4-207, 16-4-301, 16-4-401, 16-4-402, 16-4-404, 16-4-413, 16-4-420, 16-4-423, MCA

REASONABLE NECESSITY: The department proposes to amend ARM 42.12.106 to revise the introductory clause for the definitions to clarify that the defined terms retain their specified meanings for all of chapter 12, including liquor licenses and permits, not only to subchapter 1 regarding license applications.

The department proposes to include a definition for the term "affiliation" because that term is used in several statutes as well as a rule proposed to be amended in this same notice. Defining this term will help licensees understand what types of relationships limit eligibility to hold other licenses.

The department further proposes to amend the rule based on the passage of House Bill 524, L. 2013, which allows for the retail sale of beer and/or table wine for off-premises consumption in certain circumstances without the requirement of operating as a bona fide grocery store or drugstore licensed as a pharmacy. The department proposes to refer to these retail establishments as a stand-alone beer and/or table wine business and define the term to clarify the eligibility requirements for this type of business.

The department proposes to define a stand-alone beer and/or table wine business as one that 95 percent of the business's annual gross income comes from the sale of beer and/or table wine. In collaboration with the bill's sponsor, the department believes this is a fair percentage and maintains the intent of the law.

42.12.111 PROCESSING FEES (1) through (1)(q) remain the same.

(r) Sacramental wine license.....\$100 \$50

(s) through (5) remain the same.

AUTH: 16-1-303, MCA

IMP: 16-1-302, 16-1-303, 16-4-313, 16-4-414, 16-4-420, MCA

REASONABLE NECESSITY: The department proposes to amend ARM 42.12.111 based on the passage of Senate Bill 266, L. 2013. The bill reduced the processing fee associated with sacramental wine licenses from \$100 to \$50. The proposed amendment will create continuity with 16-4-313, MCA.

42.12.126 OFF-PREMISES SALE OF BEER OR TABLE WINE (1) A retail alcoholic beverages license to sell beer or table wine in the original packages for off-premises consumption may only ~~may be issued to any person or entity approved by the department as a fit and proper person or entity to sell beer or table wine, and whose~~ when the premises proposed for licensing are operated as a bona fide grocery store, or a drugstore licensed as a pharmacy, or a stand-alone beer and/or table wine business.

(2) remains the same.

AUTH: 16-1-303, MCA

IMP: ~~16-4-105~~ 16-4-115, ~~16-4-401~~, MCA

REASONABLE NECESSITY: The department proposes to amend ARM 42.12.126 to remove language addressing the requirement that the person or entity be "fit and proper," because such language merely reiterates the requirements set forth in 16-4-401, MCA, and is not the primary subject addressed in this rule. Accordingly, that statute is also being removed as an implementing citation.

The department further proposes amending the rule to incorporate a stand-alone beer and/or table wine business as a premises type that may be approved for a retail license to sell beer, table wine, or both for off-premises consumption.

House Bill 524, L. 2013, allows a retail off-premises beer and/or table wine license to be issued to a business that does not operate in conjunction with another business. The proposed amendment is intended to enhance the public's

understanding of the business models that may be approved. The department proposes to update the implementing citations by striking 16-4-105, MCA, and adding 16-4-115, MCA, to incorporate the legislative changes and more correctly reflect the rule content.

42.12.137 CONDITIONS AND QUALIFICATIONS SPECIFIC FOR AN OFF-PREMISES BEER LICENSE AND/OR WINE LICENSE (1) In addition to the provisions stated in ARM 42.12.122, which pertain to every type of alcoholic beverage license, with regard to a license for off-premises consumption, a party applying for either a new license, transfer of ownership of an existing license, transfer of location of an existing license, or approval of an alteration to a premises must:

- (a) operate at a premises recognized as a bona fide grocery store as described in ARM 42.12.126, ~~or a drugstore licensed as a pharmacy, as described in ARM 42.12.126~~ or a stand-alone beer and/or table wine business;
- (b) through (3) remain the same.

AUTH: 16-1-303, MCA

IMP: 16-4-115, 16-4-402, 16-4-405, MCA

REASONABLE NECESSITY: The department proposes to amend ARM 42.12.137 based on the passage of House Bill 524, L. 2013. The rule needs to be updated as a retail off-premises consumption beer and/or table wine license may be issued to a business without having to operate as a bona fide grocery store or drugstore licensed as a pharmacy.

The proposed amendment is intended to enhance the public's understanding of the business models that may be approved.

42.12.143 RESTRICTION ON INTEREST IN OTHER LICENSES (1) ~~For purposes of this rule, any ownership interest in a business that operates a license issued under the Montana Alcoholic Beverage Code is considered to be an ownership interest in the license itself. Except as provided in 16-4-205, MCA, any person holding an ownership interest in an all-beverages license issued pursuant to 16-4-401, MCA, or, with the exception of (a), any member of their immediate family, as defined in ARM 42.2.304, is not qualified to own an interest in or have any affiliation with:~~

- ~~(a) another all-beverages license in Montana;~~
- ~~(b) a Montana beer wholesaler license;~~
- ~~(c) a Montana table wine distributor license;~~
- ~~(d) an alcoholic beverage manufacturer;~~
- ~~(e) an importer of alcoholic beverages; or~~
- ~~(f) a state agency liquor store.~~

~~(2) Any person holding ownership interest in a Montana retail alcoholic beverages license is not qualified to own an interest in:~~

- ~~(a) a Montana beer wholesaler license;~~
- ~~(b) a Montana table wine distributor license;~~
- ~~(c) an alcoholic beverage manufacturer;~~

- ~~(d) an importer of alcoholic beverages; or~~
 - ~~(e) a state agency liquor store.~~
- ~~(3) Any person holding an ownership interest in a beer wholesaler license issued pursuant to 16-4-401, MCA, or, with the exception of (a), any member of their immediate family, is not qualified to own an interest in or have any affiliation with:~~
 - ~~(a) another Montana beer wholesaler license;~~
 - ~~(b) an alcoholic beverage manufacturer;~~
 - ~~(c) an importer of alcoholic beverages;~~
 - ~~(d) a Montana retail alcoholic beverages license; or~~
 - ~~(e) a state agency liquor store.~~
- ~~(4) Any person holding an ownership interest in a table wine distributor's license issued pursuant to 16-4-401, MCA, or, with the exception of (a), any member of their family, is not qualified to own an interest in or have any affiliation with:~~
 - ~~(a) another Montana table wine distributor's license;~~
 - ~~(b) an alcoholic beverage manufacturer;~~
 - ~~(c) an importer of alcoholic beverages;~~
 - ~~(d) a Montana retail alcoholic beverages license; or~~
 - ~~(e) a state agency liquor store.~~
- ~~(5) Any person holding an ownership interest in a Montana alcoholic beverage manufacturer pursuant to 16-4-401, MCA, or any member of their immediate family, is not qualified to own an interest in or have any affiliation with:~~
 - ~~(a) a Montana retail alcoholic beverage license;~~
 - ~~(b) a Montana beer wholesaler license;~~
 - ~~(c) a Montana table wine distributor license; or~~
 - ~~(d) a state agency liquor store.~~
- ~~(6) Any person holding an interest in an agency liquor store, or any member of the agent's immediate family, is not qualified to own an interest in or have any affiliation with:~~
 - ~~(a) a Montana retail alcoholic beverages license;~~
 - ~~(b) a Montana beer wholesaler license;~~
 - ~~(c) a Montana table wine distributor license;~~
 - ~~(d) an alcoholic beverage manufacturer; or~~
 - ~~(e) an importer of alcoholic beverages.~~
- (1) For purposes of this rule, any ownership interest in a business that operates a license issued under the Montana Alcoholic Beverage Code is considered to be an ownership interest in the license itself.
- (2) A Montana all-beverages licensee may not:
 - (a) possess a financial or ownership interest in:
 - (i) a Montana agency liquor store;
 - (ii) more than two additional Montana all-beverages licenses, for an aggregate number of three licenses, except as provided in 16-4-205, MCA; or
 - (iii) more than half the total number of Montana all-beverages licenses in any quota area described in 16-4-201, MCA;
 - (b) through a business or family relationship, share in the profits or liabilities in more than half the total number of Montana all-beverages licenses in the specific quota area in which the licenses will be held; or
 - (c) individually or through the person's immediate family, receive financing

from or have any affiliation to:

(i) an alcoholic beverage manufacturer or importer of alcoholic beverages; or
(ii) a distributor of alcoholic beverages, including a Montana beer wholesaler,
Montana table wine distributor, and a Montana agency liquor store.

(3) A Montana retail alcoholic beverages licensee may not:

(a) possess a financial or ownership interest in a Montana agency liquor
store; or

(b) individually or through the person's immediate family, receive financing
from or have any affiliation to:

(i) an alcoholic beverage manufacturer;
(ii) an importer of alcoholic beverages; or
(iii) a distributor of alcoholic beverages, including a Montana beer wholesaler,
Montana table wine distributor, and a Montana agency liquor store.

(4) A Montana beer wholesaler may not:

(a) possess a financial or ownership interest in a Montana agency liquor
store, a Montana alcoholic beverages retailer, an alcoholic beverages manufacturer,
or another Montana beer wholesaler;

(b) have any affiliation with a Montana alcoholic beverages retailer, or the
immediate family of a Montana alcoholic beverages retailer; or

(c) be owned or controlled by an alcoholic beverages manufacturer or an
importer of alcoholic beverages.

(5) A Montana table wine distributor may not:

(a) possess a financial or ownership interest in a Montana agency liquor
store, a Montana alcoholic beverages retailer, an alcoholic beverages manufacturer,
or another Montana table wine distributor;

(b) have any affiliation with a Montana alcoholic beverages retailer or the
immediate family member of a Montana alcoholic beverages retailer; or

(c) be owned or controlled by an alcoholic beverages manufacturer or an
importer of alcoholic beverages.

(6) A Montana alcoholic beverage manufacturer may not possess a financial
or ownership interest in:

(a) a distributor of alcoholic beverages, including a Montana beer wholesaler,
a Montana table wine distributor, and a Montana agency liquor store; or

(b) a Montana alcoholic beverages retailer.

AUTH: 16-1-303, MCA

IMP: 16-4-201, 16-4-205, 16-4-401, MCA

REASONABLE NECESSITY: The department proposes to amend ARM 42.12.143 based on the passage of Senate Bill 120, L. 2013, and to add clarification for the industry on the restrictions that exist if one holds an alcoholic beverages license through the department.

The department is also proposing to reorganize the current and remaining language as part of the overall restructuring of the rule for better clarity. Therefore, for the purposes of ease of readability and clarity in this proposal notice, all of the existing language is shown as being stricken, in its entirety, and the proposed reorganization of that language, along with any new language being incorporated, is

shown together in its entirety as underlined new text below.

The proposed amendments to new (2) are based on the passage of Senate Bill 120, which increases the number of all-beverage licenses that an individual may possess an ownership interest in from one to three. The proposed amendments will ensure there are no discrepancies between statute and rule.

In addition to increasing the total number of allowable licenses an individual may have an ownership interest in, Senate Bill 120 also prohibits individuals from holding more than half the total number of all-beverage licenses a quota area may have, based on ownership interest or business/family relationships. The department proposes to incorporate these conditions into new (2)(a)(iii) and (2)(b).

The remaining proposed amendments in new (2) through new (6) add clarity to help educate the industry and public on the restrictions that exist regarding other alcoholic beverages licenses. As proposed, these amendments will outline the restriction more clearly to avoid any confusion.

The department proposes to strike old (6) in its entirety and not replace the language in the rule as amended, as the agency liquor store restrictions in other licenses are governed in the agency liquor store's contract with the department. Listing agency liquor stores in this rule adds confusion to the industry, as agency liquor stores do not have a license with the department.

42.12.315 SACRAMENTAL WINE LICENSE (1) An establishment in Montana desiring to sell sacramental wine pursuant to 16-4-313, MCA, may apply to the department by submitting an off-premises wine a license application accompanied by a \$200 \$100 licensing fee, of which \$100 is a processing fee and \$100 is an annual license fee. The license renewal fee every year thereafter is \$50 and must be renewed annually by July 1.

(2) remains the same.

(3) The premises must meet suitability requirements for the retail sale of wine for off-premises consumption, excluding the requirements to operate as a bona fide grocery store or pharmacy. On the application, an applicant operating in Montana must verify that the following requirements are met:

(a) the layout of the premises allows for licensee-only and/or employee-only control over the sale, service, and/or distribution of the sacramental wine;

(b) the floor plan accurately represents the physical layout of the premises and identifies where the sacramental wine will be stored;

(c) the applicant has adequate safeguards in place to prevent the sale, delivery, or giving away of alcoholic beverages to the public; and

(d) the premises is physically separated from any business under separate ownership from the licensed area by permanent walls.

(4) Applicants for a sacramental wine license are not subject to fingerprint or background checks.

(4) remains the same, but is renumbered (5).

(5)(6) Sacramental wine containing not more than 16 percent alcohol by volume must be purchased by a sacramental wine licensee from an agency liquor store or licensed Montana wine distributor or winery in Montana. Sacramental wine that is more than 16 percent alcohol by volume must be purchased by a sacramental wine licensee from an agency liquor store A sacramental wine licensee may

purchase sacramental wine from an agency liquor store, licensed foreign winery, licensed domestic winery, or a table wine distributor.

(6) remains the same, but is renumbered (7).

AUTH: 16-1-303, MCA

IMP: 16-4-105, 16-4-313, 16-4-401, MCA

REASONABLE NECESSITY: The department is proposing to amend ARM 42.12.315 based on passage of Senate Bill 266, L. 2013. Senate Bill 266 revises sacramental wine laws.

The proposed amendment in (1) strikes the reference to the establishment being in Montana. Senate Bill 266 allows the licensee to be located in or outside of Montana. The fees associated with the license are proposed to be amended to match the change in statute. The department also proposes to include the renewal fee and renewal date within this section for easy reference by the industry.

The proposed amendments in (3) add an outline of the suitability requirements that must be met in order to be considered for licensing by in-state applicants. Senate Bill 266 specifically mentions that the premises must be suitable for carrying out the intended business. The department is proposing these amendments to enhance the industry's understanding of the licensing requirements that must be met in order to be considered suitable.

The amendment in (4) is proposed to coincide with language stricken from 16-4-313, MCA, as a result of the passage of Senate Bill 266, L. 2013; and the proposed amendment to new (6) is to provide clear direction to in-state sacramental wine licensees as to whom they can purchase sacramental wine from.

5. Concerned persons may submit their data, views, or arguments, either orally or in writing, at the hearing. Written data, views, or arguments may also be submitted to: Laurie Logan, Department of Revenue, Director's Office, PO Box 7701, Helena, Montana 59604-7701; telephone 406.444.7905; fax 406.444.3696; or e-mail lalogan@mt.gov and must be received no later than February 3, 2014.

6. Laurie Logan, Department of Revenue, Director's Office, has been designated to preside over and conduct the hearing.

7. An electronic copy of this notice is available on the department's web site at revenue.mt.gov. It can be found by selecting the "Administrative Rules" link in the left hand column of the homepage under the "Public Meetings" heading. The department strives to make the electronic copy of this notice conform to the official version of the notice, as printed in the Montana Administrative Register, but advises all concerned persons that in the event of a discrepancy between the official printed text of the notice and the electronic version of the notice, only the official printed text will be considered. While the department also strives to keep its web site accessible at all times, in some instances it may be temporarily unavailable due to system maintenance or technical problems.

8. The Department of Revenue maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this agency. Persons who wish to have their name added to the list shall make a written request, which includes the name and e-mail or mailing address of the person to receive notices and specifies that the person wishes to receive notice regarding particular subject matter or matters. Notices will be sent by e-mail unless a mailing preference is noted in the request. A written request may be mailed or delivered to the person in number 5 above or faxed to the office at 406.444.3696, or may be made by completing a request form at any rules hearing held by the Department of Revenue.

9. The bill sponsor contact requirements of 2-4-302, MCA, apply and have been fulfilled. The primary sponsors of HB 524, Representative Christy Clark, SB 120, Senator Edward Buttrey, and SB 266, L. 2013, Senator Matthew Rosendale, were all notified by regular mail on May 16, 2013, and subsequently notified on December 4, 2013.

10. With regard to the requirements of 2-4-111, MCA, the department has determined that the proposed new and amended rules contained in this notice will not significantly and directly impact small businesses.

/s/ Laurie Logan
LAURIE LOGAN
Rule Reviewer

/s/ Mike Kadas
MIKE KADAS
Director of Revenue

Certified to Secretary of State December 16, 2013